SPECIAL REVENUE FUNDS



Special Revenue Funds are funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for designated purposes. Special Revenue Funds have been established in Shelby County for the following types of revenues/expenditures:

Fund 61	Schools	2
Fund 71	Roads & Bridges	. 4
Fund 72	Solid Waste Management	
Fund 73	Hotel Motel Tax	
Fund 74	Car Rental Tax	. 10
Fund 76	Register Data Processing Fees	12
Fund 81	Air Emission Fees	14
Fund 82	Mosquito and Rodent Control	16
Fund 84	General Sessions Data Processing Fees	18
Fund 85	Criminal Court Data Processing Fees	20
Fund 90/91	Sheriff's Narcotics Fund	
Fund 92	Economic Development	

SCHOOLS FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-321,953,079	-325,859,655	-360,019,604	-164,810,085	-358,722,000	-361,288,000
Revenue	-321,953,079	-325,859,655	-360,019,604	-164,810,085	-358,722,000	-361,288,000
89 - Special Funded Projects	321,953,079	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
Special Funded Projects	321,953,079	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
Expenditures	321,953,079	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
TOTAL	0	0	0	-1,807,565	0	0

Special Revenue Funds

Fund:

61

Fund Name:

SCHOOLS SPECIAL REVENUE

Section Name: Section Number: Education 910100

Program Description:

Tax revenue collected by Shelby County and disbursed to the Memphis City Schools and Shelby County Schools based upon the Average Daily Attendance Rates. Tax revenue consists of Current and Delinquent Property taxes, MLG & W in lieu of tax, wheel tax and the County's portion of the State Sales Tax.

Legally Mandated? Yes

Legal Reference or Statute: Shelby County Charter

Goals and Objectives:

Service Level Measurements:	2004	2005	2006	
Average Daily Attendance SCS	29.31%	27.90%	28.49%	
Average Daily Attendance MCS	70.69%	72.10%	71.51%	
Property Tax Rate Distribution	\$2.03	\$2.03	\$2.02	

			FY07 Act YTD	FY07 Revised	FY08 Adopted
ACCOUNT TYPE:	FY05 Actual	FY06 Actual	12/31/06	Budget	Budget
Revenue	-325,859,655	-360,019,604	-164,810,085	-358,722,000	-361,288,000
Personnel Expense	_	-	-	_	
Operating Expense	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
Net Expenditures	325,859,655	360,019,604	163,002,520	358,722,000	361,288,000
Transfers	-	_	-	-	-
Net Operations	-	-	- 1,807,565	, mar	•
STAFFING LEVEL:	N/A	N/A	N/A	N/A	N/A

ROADS AND BRIDGES FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 06 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-279,953	-282,079	-268,558	-77,332	-273,000	-273,000
42 - Local Revenue	-3,678,759	-122,273	-441,381	-27,048	-45,000	-65,000
43 - State Revenue	-9,699,122	-9,811,781	-10,392,659	-4,186,792	-9,805,988	-9,920,000
47 - Other Revenue	-111,657	-286,586	-487,483	-262,961	-300,000	-300,000
Revenue	-13,769,491	-10,502,719	-11,590,081	-4,554,133	-10,423,988	-10,558,000
51A - Salaries	4,046,438	4,315,130	4,569,432	2,465,680	4,944,928	4,956,718
55 - Fringe Benefits	1,060,707	1,233,569	1,346,604	725,017	1,608,216	1,663,605
Salaries & Fringe Benefits	5,107,145	5,548,699	5,916,036	3,190,697	6,553,144	6,620,323
60 - Supplies	2,667,871	2,563,237	3,131,561	1,356,144	3,966,201	3,555,333
64 - Services	11,887	19,850	53,744	5,127	26,620	6,420
66 - Professional & Contracted Services	782,747	1,467,783	363,031	110,890	446,536	277,160
67 - Rent, Utilities & Maint	884,387	143,027	90,201	59,740	337,060	208,460
68 - Interdepartmental Charges/Expendit	0	-1,775,576	-2,158,508	-1,046,110	-2,336,770	-2,282,744
70 - Asset Acquisitions	2,576,124	428,106	2,172,425	1,298,554	5,264,426	2,333,700
Operating & Maintenance	6,923,016	2,846,427	3,652,454	1,784,345	7,704,073	4,098,329
999 - Planned Fund Balance Change	0	0	0	0	-6,026,917	-2,715,832
Planned Fund Balance Change	0	0	0	0	-6,026,917	-2,715,832
Expenditures	12,030,161	8,395,126	9,568,490	4,975,042	8,230,300	8,002,820
96 - Operating Transfers In	-495,452	-115,055	-189,043	0	0	0
Operating Transfers In	-495,452	-115,055	-189,043	0	0	0
98 - Operating Transfers Out	1,855,877	2,768,216	2,353,317	1,096,844	2,193,688	2,555,180
Operating Transfers Out	1,855,877	2,768,216	2,353,317	1,096,844	2,193,688	2,555,180
Transfers	1,360,425	2,653,161	2,164,274	1,096,844	2,193,688	2,555,180
TOTAL	-378,905	545,568	142,683	1,517,753	0	0

Special Revenue Funds

Program Budget for Fiscal 2008

Fund:

71

Fund Name: Section Name:

ROADS & BRIDGES
Roads & Bridges Fund

Section Number:

301000

Program Description:

The revenues received from the State of TN are restricted funds to be used by the Shelby County Roads and Bridges Department to maintain roads, roadsides and pertinent drainage structures that impact the roads in unincorporated areas. The aforementioned includes traffic control signage, asphalt operations, ditching, right-of-way maintenance, bridge repair and replacement as well as shoulder maintenance. All equipment used to perform the above listed services is maintained through our Fleet Services operations. Over 800 miles of roads are maintained with 1600 miles of vegetation control for right-of-way maintenance; 1200 pieces of equipment/vehicles are maintained through Fleet Services.

Revenue Source: TN Dept. of Transportation (TDOT) – Gas and Motor Fuel Taxes, Inspection Fees, Mineral Severance Taxes

<u>Legally Mandated</u>? Yes (CUHL)

<u>Legal Reference or Statute:</u> County Uniform Highway Law

Goals and Objectives:

The goals and objectives of the Roads and Bridges Department is to maintain a safe and effective system of roads within Shelby County to facilitate personal and commercial transportation. The Department is solely funded through gasoline taxes collected by the State of Tennessee.

Service Level Measurements:	2004	2005	2006	
Traffic control sign maintenance	10,623	10,644	10,823	
Bridge maintenance/replacement	217	201	199	
Asphalt program - pothole repair	5,370	5,370	5,370	

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 10,502,719	- 11,590,081	- 4,554,133	- 10,423,988	- 10,558,000
Personnel Expense	5,548,699	5,916,036	3,190,697	6,553,144	6,618,584
Operating Expense	2,846,427	3,652,454	1,784,345	7,704,073	4,098,329
Net Expenditures	8,395,126	9,568,490	4,975,042	8,230,300	8,002,820
Transfers	2,653,161	2,164,274	1,096,844	2,193,688	2,555,180
Net Operations	545,568	142,683	1,517,753	-	•••
STAFFING LEVEL:	141	136	N/A	153	146

SOLID WASTE MANAGEMENT FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	-66,750	-43,630	-25,200	-9,725	-30,000	-23,520
46 - Elected Officals' Fines & Fees	0	0	0	-3,420	Ô	0
Revenue	-66,750	-43,630	-25,200	-13,145	-30,000	-23,520
51A - Salaries	100,886	99,847	97,214	40,990	105,960	105,152
55 - Fringe Benefits	26,198	28,453	28,263	11,470	32,191	35,738
Salaries & Fringe Benefits	127,084	128,300	125,477	52,460	138,151	140,890
60 - Supplies	7,348	0	539	0	1,145	1,145
64 - Services	1,893	273	135	175	500	500
66 - Professional & Contracted Services	21,118	19,385	15,805	7,615	42,000	38,400
67 - Rent, Utilities & Maint	27,881	6,390	923	342	3,576	3,576
68 - Interdepartmental Charges/Expenditures	0	49,057	61,214	19,283	66,006	66,006
70 - Asset Acquisitions	24,725	0	0	0	0	0
Operating & Maintenance	82,965	75,105	78,616	27,415	113,227	109,627
Expenditures	210,049	203,405	204,093	79,875	251,378	250,517
96 - Operating Transfers In	-143,299	-159,775	-178,893	-66,730	-221,378	-226,997
Operating Transfers In	-143,299	-159,775	-178,893	-66,730	-221,378	-226,997
Transfers	-143,299	-159,775	-178,893	-66,730	-221,378	-226,997
TOTAL	0	0	0	0	0	0

Special Revenue Funds

2006

2005

Fund: 72

Fund Name: SOLID WASTE MANAGEMENT

Section Name: R&B Roadside Operations

Section Number: 301003

Program Description:

Walnut Grove, Shake Rag and Jackson Pit landfills totaling approximately 265 acres have state and federal mandates requiring maintenance to prevent leachate infiltration into aquifer. Vegetation coverage is required to prevent erosion. The landfill maintenance operation requires maintaining adequate drainage control and constant backfilling of sinkholes and cave-ins due to decomposition of buried matter. Scavenger service for dead animals is required as needed to prevent health dangers and to provide safe roadways for the motoring public. The compound trash removal program includes 53 locations and 373 various size containers with pick-up schedules ranging from daily to 3 times weekly.

<u>Legally Mandated?</u> Yes <u>Legal Reference or Statute:</u> TN Dept. of Environment and Conservation Division of Solid Waste Management (Chapter 1200-1-7-.03 Requirements For Financial Assurance)

Goals and Objectives:

To maintain services as required under mandated regulations for closed landfill maintenance as well as to provide for the removal and proper disposal of deceased animals and trash removal in order to maintain safety and health for residents and the motoring public.

Service Level Measurements: 2004

Landfill vegetation control	8 cycles/265 acres	8 cycles/265 acres	8 cycles/265 acres	
Dead animal control	90 tons	89 tons	87 tons	
Compound trash removal	18,720 tons	18,720 tons	18,720 tons	

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 43,630	- 25,200	- 13,145	- 30,000	- 23,520
Personnel Expense	128,300	125,477	52,460	138,151	140,890
Operating Expense	75,105	78,616	27,415	113,227	109,627
Net Expenditures	203,405	204,093	79,875	251,378	250,517
Transfers	- 159,775	- 178,893	- 66,730	- 221,378	- 226,997
Net Operations	-				-
STAFFING LEVEL:	4	3	N/A	3	3

HOTEL MOTEL TAX FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-10,723,410	-10,522,938	-12,377,312	-5,377,087	-11,500,000	-12,600,000
42 - Local Revenue	-394,404	0	0	0	0	0
43 - State Revenue	-3,162,255	-5,000,535	-8,003,916	-425,426	-6,500,000	-8,000,000
47 - Other Revenue	-10,970	0	. 0	0	0	. 0
Revenue	-14,291,039	-15,523,473	-20,381,228	-5,802,513	-18,000,000	-20,600,000
69 - Intergovernmental Expenditures	394,404	395,099	395,800	0	397,233	397,716
Operating & Maintenance	394,404	395,099	395,800	0	397,233	397,716
89 - Special Funded Projects	9,574,034	9,313,201	9,694,479	2,547,810	11,828,950	12,847,759
Special Funded Projects	9,574,034	9,313,201	9,694,479	2,547,810	11,828,950	12,847,759
999 - Planned Fund Balance Change	0	0	0	0	-646,413	574,983
Planned Fund Balance Change	0	0	0	0	-646,413	574,983
Expenditures	9,968,438	9,708,300	10,090,279	2,547,810	11,579,770	13,820,458
98 - Operating Transfers Out	5,060,266	5,963,888	6,132,316	0	6,420,230	6,779,542
Operating Transfers Out	5,060,266	5,963,888	6,132,316	0	6,420,230	6,779,542
Transfers	5,060,266	5,963,888	6,132,316	0	6,420,230	6,779,542
TOTAL	737,665	148,715	-4,158,633	-3,254,703	0	0

Special Revenue Funds

Fund:

73

Fund Name:

HOTEL MOTEL TAX

Section Name:

Hotel-Motel Tax

Section Number:

201201

Program Description:

A 5% tax is collected on revenues from hotel and motel room rentals. This tax is required to be used to pay debt service on debt issued for the Convention Center, to subsidize operation of the Convention Center, and to provide funding for the Convention and Visitor's Bureau as provided by State law.

<u>Legally Mandated?</u> Yes <u>Legal Reference or Statute:</u>

Goals and Objectives:

To provide funding for the promotion of tourism and conventions in Shelby County.

Service Level Measurements:	2004	2005	2006
		,,	

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
ACCOUNT TIPE:	T 103 Actual	1 100 Actual	12/31/00	Duaget	Daagot
Revenue	- 15,523,473	- 20,381,228	- 5,802,513	- 18,000,000	- 20,600,000
Personnel Expense	-	-	-	-	-
Operating Expense	9,708,300	10,090,279	2,547,810	11,579,770	13,820,458
Net Expenditures	9,708,300	10,090,279	2,547,810	11,828,950	13,820,458
Transfers	5,963,888	6,132,316	-	6,420,230	6,779,542
Net Operations	148,715	- 4,158,633	- 3,254,703	<u></u>	<u>.</u>
STAFFING LEVEL:	N/A	N/A	N/A	N/A	N/A

NBA CAR RENTAL TAX FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
41 - Local Taxes	-1,494,883	-1,093,077	-1,882,050	-662,443	-2,000,000	-2,000,000
Revenue	-1,494,883	-1,093,077	-1,882,050	-662,443	-2,000,000	-2,000,000
89 - Special Funded Projects	1,494,883	1,093,077	1,882,050	466,225 466,225	2,000,000 2,000,000	2,000,000 2,000,000
Special Funded Projects	1,494,883	1,093,077	1,882,050	400,225	2,000,000	2,000,000
Expenditures	1,494,883	1,093,077	1,882,050	466,225	2,000,000	2,000,000
TOTAL	0	0	0	-196,218	0	0

Special Revenue Funds

Fund:

74

Fund Name:

CAR RENTAL TAX

Section Name:

Car Rental Tax

Section Number:

201201

Program Description:

This fund accounts for the collection of the car rental tax designated for funding of the NBA arena. Amounts collected are paid to the Sports Authority for payment of debt service.

<u>Legally Mandated?</u> Yes <u>Legal Reference or Statute:</u>

Goals and Objectives:

To provide funding for the NBA arena.

Service Level Measurements:	2004	2005	2006

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 1,093,077	- 1,882,050	- 662,443	- 2,000,000	- 2,000,000
Personnel Expense	-		***		-
Operating Expense	1,093,077	1,882,050	466,225	2,000,000	2,000,000
Net Expenditures	1,093,077	1,882,050	466,225	2,000,000	2,000,000
Transfers	-			-	-
Net Operations	-	-	- 196,218	-	_
STAFFING LEVEL:	N/A	N/A	N/A	N/A	N/A

REGISTER DP FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
46 - Elected Officals' Fines & Fees	-458,546	-373,468	-420,487	-263,524	-400,000	-421,000
47 - Other Revenue	-14,013	-22,065	-38,835	-8,825	-18,100	-20,000
Revenue	-472,559	-395,533	-459,322	-272,349	-418,100	-441,000
51A - Salaries	0	0	110,121	60,442	120,907	125,117
55 - Fringe Benefits	0	0	34,562	18,188	36,770	39,412
Salaries & Fringe Benefits	0	0	144,683	78,630	157,677	164,529
60 - Supplies	75,382	53,581	116,282	5,371	99,311	4,500
64 - Services	19,134	0	. 0	. 0	1,500	0
66 - Professional & Contracted Services	273,897	530,232	481,824	386,284	452,000	307,712
67 - Rent, Utilities & Maint	44,109	128,389	36,051	3,808	71,035	33,398
68 - Interdepartmental Charges/Expendit	0	0	0	0	25,000	0
70 - Asset Acquisitions	0	31,220	348,483	0	54,700	17,035
Operating & Maintenance	412,522	743,422	982,640	395,463	703,546	362,645
95 - Contingencies & Restrictions	0	0	0	. 0	8,858	0
Contingencies & Restrictions	0	0	0	0	8,858	0
999 - Planned Fund Balance Change	0	0	0	0	-451,981	-86,174
Planned Fund Balance Change	0	0	0	0	-451,981	-86,174
Expenditures	412,522	743,422	1,127,323	474,093	418,100	441,000
TOTAL	-60,037	347,889	668,001	201,744	0	0

Special Revenue Funds

Fund:

76

Fund Name:

REGISTER DP FUND Register DP Fund

Section Name: Section Number:

800701

Program Description:

The Register Data Processing Fund accounts for the receipt of filing fees collected by the Register's Office and designated for the acquisition of computer equipment and software.

Legally Mandated? Yes

Legal Reference or Statute: TCA 8-21-1001

Goals and Objectives:

To provide funds for computer enhancements for the Register's Office.

Service Level Measurements:		2004	2005	2006
	i			

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 395,533	- 459,322	- 272,349	- 418,100	- 441,000
Personnel Expense	-	144,683	78,630	157,677	164,529
Operating Expense	743,422	982,640	395,463	251,565	276,471
Net Expenditures	743,422	1,127,323	474,093	418,100	441,000
Transfers	-				
Net Operations	347,889	668,001	201,744	PRI .	
STAFFING LEVEL:		2	N/A	2	2

AIR EMISSION FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	-943,360	-961,962	-821,353	-7,765	-790,750	-815,750
47 - Other Revenue	0	0	-43,696	-26,626	0	-90,000
Revenue	-943,360	-961,962	-865,049	-34,391	-790,750	-905,750
51A - Salaries	609,173	601,602	581,872	279,193	613,291	627,005
55 - Fringe Benefits	136,624	156,293	157,333	74,342	166,728	176,080
Salaries & Fringe Benefits	745,797	757,895	739,205	353,535	780,019	803,085
60 - Supplies	24,807	17,804	13,736	4,672	21,844	21,844
64 - Services	11,653	5,852	11,020	7,179	29,000	29,000
66 - Professional & Contracted Services	620	745	894	498	37,150	87,150
67 - Rent, Utilities & Maint	10,621	9,806	1,860	1,750	19,000	19,000
68 - Interdepartmental Charges/Expendit	0	1,324	1,317	420	2,500	2,500
70 - Asset Acquisitions	0	0	0	0	68,250	100,000
Operating & Maintenance	47,701	35,531	28,827	14,519	177,744	259,494
999 - Planned Fund Balance Change	0	0	0	0	-326,469	-304,175
Planned Fund Balance Change	0	0	0	0	-326,469	-304,175
Expenditures	793,498	793,426	768,032	368,054	631,294	758,404
96 - Operating Transfers In	-22,406	0	0	0	0	0
Operating Transfers In	-22,406	0	0	0	0	0
98 - Operating Transfers Out	172,268	174,679	76,275	59,226	159,456	147,346
Operating Transfers Out	172,268	174,679	76,275	59,226	159,456	147,346
Transfers	149,862	174,679	76,275	59,226	159,456	147,346
TOTAL	0	6,143	-20,742	392,889	0	0

Special Revenue Funds

Program Budget for Fiscal 2008

Fund:

81

Fund Name:

AIR EMISSION FEES

Section Name: Section Number: Air Pollution 400402

Program Description:

The Title V Operating Permit Program issues complex air pollution operating permits to major stationary sources in Shelby County. In addition, each source receives an EPA level II inspection each year. This group also enforces all local, state, and federal regulations by inspection and enforcement procedures including notices of inquiry (NOI), notices of violation (NOV) and penalties and provides yearly emissions information from all Major Stationary Sources to establish fees and determine the Shelby County emissions inventory (a part of 105 grant commitment).

<u>Legally Mandated</u>? Yes

Legal Reference or Statute: Shelby County Code Chapter

3-5

Goals and Objectives:

To protect the public health of the citizens of Shelby county by reducing air pollution.

Service Level Measurements:	2004	2005	2006
Operating permits issued to Title V sources	58	45	52
Inspections conducted on Title V sources	125	126	117
Notices of violation issued to Title V sources	3	6	7

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 961,962	- 865,049	- 34,391	- 790,750	- 905,750
Personnel Expense	757,895	739,205	353,535	780,019	803,085
Operating Expense	35,531	28,827	14,519	- 148,725	- 44,681
Net Expenditures	793,426	768,032	368,054	631,294	758,404
Transfers	174,679	76,275	59,226	159,456	147,346
Net Operations	6,143	- 20,742	392,889	_	-
STAFFING LEVEL:	18	18	N/A	18	18

$MOSQUITO\ RODENT\ CONTROL\ FUND\ REPORT$

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	0	0	-2,640,775	-1,439,906	-3,582,000	-3,466,412
47 - Other Revenue	0	0	-10,119	-13,121	0	-20,000
Revenue	0	0	-2,650,894	-1,453,027	-3,582,000	-3,486,412
51A - Salaries	0	0	1,175,185	1,130,946	2,189,767	2,297,416
55 - Fringe Benefits	0	0	307,854	266,747	671,333	676,647
Salaries & Fringe Benefits	0	0	1,483,039	1,397,693	2,861,100	2,974,063
60 - Supplies	0	0	189,987	70,670	222,400	217,349
64 - Services	0	0	2,408	1,808	30,000	25,000
66 - Professional & Contracted Services	0	. 0	5,103	46,719	69,000	21,500
67 - Rent, Utilities & Maint	0	0	62,004	19,086	140,500	129,500
68 - Interdepartmental Charges/Expenditures	0	0	137,237	91,046	169,000	169,000
70 - Asset Acquisitions	0	0	62,272	27,122	90,000	50,000
Operating & Maintenance	0	0	459,011	256,451	720,900	612,349
999 - Planned Fund Balance Change	0	0	0	0	0	-100,000
Planned Fund Balance Change	0	0	0	0	0	-100,000
Expenditures	0	0	1,942,050	1,654,144	3,582,000	3,486,412
TOTAL	0	0	-708,844	201,117	0	0

Special Revenue Funds

Program Budget for Fiscal 2008

Fund:

82

Fund Name:

MOSQUITO & RODENT CONTROL

Section Name:

Field Services

Section Number:

400406

Program Description:

To consistently and fully fund all activities of the County-wide integrated Mosquito and Rodent Control Program. The monthly Vector Control fee of \$.75 cents is charged to all Shelby County MLGW customers on ratepayers' monthly bills; this fee collected by MLGW is dedicated only to funding mosquito and rodent control services. Program elements consist of Rodent Control, Mosquito Control, and Nuisance Abatement. Classroom presentations, news media coverage, and informational handouts are utilized to increase community participation in control efforts.

Legally Mandated? No

Legal Reference or Statute: None

Goals and Objectives:

The objective of the Mosquito and Rodent Control Program is to protect the community's health against vector borne-diseases and to enhance livability in the community through the control of the mosquito and rat populations, and to serve as a resource for addressing other public health vector problems that may arise.

Service Level Measurements:	2004	2005	2006	
Mosquito- Rodent Control complaints received	5,832	6,361	5,712	
Mosquitoes tested for West Nile virus	33,917	172,004	1,804,006	
Mosquito-Rodent Control inspections	19,807	13,255	13,579	

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue		- 2,650,894	- 1,453,027	- 3,582,000	- 3,486,412
Personnel Expense	-	1,483,039	1,397,693	2,861,100	2,974,063
Operating Expense		459,011	256,451	720,900	512,349
Net Expenditures		1,942,050	1,654,144	3,582,000	3,486,412
Transfers	-	_	-		
Net Operations		- 708,844	201,117		•••
STAFFING LEVEL:	55	55	N/A	55	55

GSC CLERK DP FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
46 - Elected Officals' Fines & Fees	0	0	0	-100,231	-163,000	-197,000
47 - Other Revenue	0	0	0	-2,754	-4,890	-2,700
Revenue	0	0	0	-102,985	-167,890	-199,700
60 - Supplies 66 - Professional & Contracted Services	0	0	0	0	29,000 10,000	37,000 10,000
70 - Asset Acquisitions	. 0	. 0	0	0	128,890	152,700
Operating & Maintenance	0	0	0	0	167,890	199,700
Expenditures	0	0	0	0	167,890	199,700
TOTAL	0	0	0	-102,985	0	0

Special Revenue Funds

Fund:

84

Fund Name:

GENERAL SESSIONS DP FUND

Section Name:

General Sessions DP Fund

Section Number:

704001

Program Description:

The General Sessions Court Clerk Data Processing Fund accounts for fees collected by the General Sessions Civil (704001) and Criminal (704002) Court Clerk. These funds are reserved for the purchase or replacement of computer equipment.

Legally Mandated? Yes

Legal Reference or Statute: TCA 8-21-40

Goals and Objectives:

To provide funds for computer enhancements for the General Sessions Court Clerk's Office.

Service Level Measurements:	2004	2005	2006	

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue			- 102,985	- 167,890	- 199,700
Personnel Expense					
Operating Expense				167,890	199,700
Net Expenditures			-	167,890	199,700
Transfers	_				
Net Operations				-	_
STAFFING LEVEL:			N/A		

CRIMINAL COURT CLERK DP FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
46 - Elected Officals' Fines & Fees	0	0	0	-12,617	0	-25,000
47 - Other Revenue	0	0	0	-238	0	0
Revenue	0	0	0	-12,855	0	-25,000
999 - Planned Fund Balance Change	. 0	0	0	0	0	25,000
Planned Fund Balance Change	0	0	0	0	0	25,000
Expenditures	0	0	0	0	0	25,000
TOTAL	0	0	0	-12,855	0	0

Special Revenue Funds

Fund:

85

Fund Name:

CRIMINAL COURT CLERK DP FUND

Section Name:

Criminal Court Clerk DP Fund

Section Number:

703001

Program Description:

The Criminal Court Clerk Data Processing Fund accounts for fees collected by the Criminal Court Clerk. These funds are reserved for the purchase or replacement of computer equipment.

Legally Mandated? Yes

Legal Reference or Statute:

Goals and Objectives:

To provide funds for computer enhancements for the Criminal Court Clerk's Office.

Service Level Measurements:	2004	2005	2006	
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ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue			- 12,855		- 25,000
Personnel Expense				-	
Operating Expense					25,000
Net Expenditures			-		25,000
Transfers	-		·		1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 - 1100 -
Net Operations			- 12,855	-	
STAFFING LEVEL:			N/A	,	

SHERIFF NARCOTICS FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
42 - Local Revenue	-278,183	-191,236	-243,027	-89,070	-315,000	-245,000
43 - State Revenue	0	0	-1,546	-12,853	-2,000	-40,000
46 - Elected Officals' Fines & Fees	-902,559	-1,718,269	-1,692,486	-1,282,583	-970,000	-1,860,000
47 - Other Revenue	-14,610	-39,287	-108,169	-60,394	-30,000	-30,000
Revenue	-1,195,352	-1,948,792	-2,045,228	-1,444,900	-1,317,000	-2,175,000
51B - Other Compensation	0	0	0	0	0	445,000
Salaries & Fringe Benefits	0	0	0	0	0	445,000
60 - Supplies	446,238	380,506	255,518	145,762	516,027	416,711
64 - Services	35,888	25,745	20,176	12,079	70,800	53,500
66 - Professional & Contracted Services	78,750	98,938	153,882	102,620	190,050	170,000
67 - Rent, Utilities & Maint	185,980	244,008	188,090	158,023	456,921	297,000
68 - Interdepartmental Charges/Expendit	0	105,590	125,478	58,161	126,000	151,000
70 - Asset Acquisitions	153,557	402,104	116,936	274,227	480,249	845,000
Operating & Maintenance	900,413	1,256,891	860,080	750,872	1,840,047	1,933,211
90 - Grants	132,278	10,000	14,500	2,500	20,000	50,000
Grants	132,278	10,000	14,500	2,500	20,000	50,000
999 - Planned Fund Balance Change	0	0	0	0	-576,783	-314,983
Planned Fund Balance Change	0	0	0	0	-576,783	-314,983
Expenditures	1,032,691	1,266,891	874,580	753,372	1,283,264	2,113,228
98 - Operating Transfers Out	33,808	39,537	34,599	2,588	33,736	61,772
Operating Transfers Out	33,808	39,537	34,599	2,588	33,736	61,772
Transfers	33,808	39,537	34,599	2,588	33,736	61,772
TOTAL	-128,853	-642,364	-1,136,049	-688,940	0	0

Special Revenue Funds

Program Budget for Fiscal 2008

Fund:

90 & 91

Fund Name:

SHERIFF NARCOTICS FUND

Section Name:

Sheriff Narcotics

Section Number:

620403

Program Description:

Responsible for conducting operations that result in the arrest of drug dealers on the street as well as the execution of search warrants where drug dealers live, store, and sell narcotics. This unit also seizes assets obtained by drug dealers through the sale of illegal drugs, helping make the narcotics unit self-sustaining. This unit also participates on various teams and units, specializing in crime apprehension of a particular type, i.e. Violent Crimes Task Force, the Drug Enforcement Agency Task Force, Judicial District Drug Task Force, Operation Cease Fire, etc. Narcotics is also responsible for the investigation of drug complaints made by the citizens of Shelby County.

<u>Legally Mandated?</u> Yes <u>Legal Reference or Statute:</u> T.C.A. 8-8-213, 8-7-110, 38-3-102, 47-25-404, Public Chapter 855 of 2004, and Public Chapter 347 of 2005

Goals and Objectives:

The Narcotics Unit will begin acquiring more state of the art technical and surveillance equipment in order to maximize operations aimed at mid to upper level drug dealers. Additionally, it will participate as a member of the West Tennessee Meth Task Force and continue to pursue equipment and training. The Unit will implement a team concept with each sub-unit setting monthly goals. Finally, the Narcotics Unit will continue to proactively address citizen drug complaints.

<u>Service Level Measurements</u> :	2004	2005	2006	
Narcotics operations	1,015	645	809	
Arrests	846	557	545	
Complaints	162	170	194	

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 1,948,792	- 2,045,228	- 1,444,900	- 1,317,000	- 2,175,000
Personnel Expense		_	-	-	445,000
Operating Expense	1,266,891	874,580	753,372	1,283,264	1,668,228
Net Expenditures	1,266,891	874,580	753,372	1,283,264	2,113,228
Transfers	39,537	34,599	2,588	33,736	61,772
Net Operations	- 642,364	- 1,136,049	- 688,940	-	100
STAFFING LEVEL:			N/A		

ECONOMIC DEVELOPMENT FUND REPORT

DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY 07 BUDGET	FY 08 ADOPTED BUDGET
66 - Professional & Contracted Services	0	0	0	0	1,000,000	2,575,000
Operating & Maintenance	0	0	0	0	1,000,000	2,575,000
90 - Grants	0	0	0	0	700,000	225,000
Grants	0	0	0	0	700,000	225,000
999 - Planned Fund Balance Change	0	0	0	0	-700,000	-1,800,000
Planned Fund Balance Change	0	0	0	0	-700,000	-1,800,000
Expenditures	0	0	0	0	1,000,000	1,000,000
96 - Operating Transfers In	0	0	0	0	-1,000,000	-1,000,000
Operating Transfers In	0	0	0	0	-1,000,000	-1,000,000
Transfers	0	0	0	0	-1,000,000	-1,000,000
TOTAL	0	0	0	0	0	0

Special Revenue Funds

Fund:

92

Fund Name:

ECONOMIC DEVELOPMENT

Section Name:

Economic Development

Section Number:

201201

Program Description:

The Economic Development Fund was established to achieve an increase in living standards that promotes an increase in per capita income, better education and health as well as environmental protection. Grants consist of:

Grantee	FY 07	FY08
LeMoyne-Owen Community Development Corporation	700,000	-
Family Safety Center	-	50,000
MIFA's Parenting Institute	_	25,000
Shelby County Books From Birth		100,000
Prison Re-entry	-	50,000
Total	700,000	225,000

Legally Mandated? No

Legal Reference or Statute:

Goals and Objectives:

In FY2008 the Economic Development fund will provide funding for: Family Safety Center, MIFA's Parenting Institute, Shelby County Books from Birth and Prison Re-entry.

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue					
Personnel Expense					
Operating Expense				1,000,000	1,000,000
Net Expenditures				1,000,000	1,000,000
Transfers	-			- 1,000,000	- 1,000,000
Net Operations				-	
STAFFING LEVEL:					